

Solid Waste Management Division – Groundwater Remediation

DESCRIPTION OF MAJOR SERVICES

The Groundwater Remediation Fund provides environmental mitigation activities (e.g., landfill gas extraction and groundwater remediation created by the landfill) at closed and inactive county landfill sites for the health and safety of the public. This fund accounts for the expenses and revenues related to these environmental remediation activities.

No projects are budgeted for 2005-06 due to the lack of a funding source.

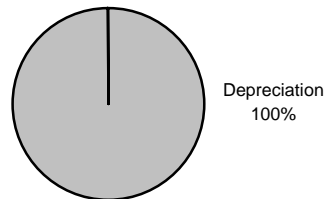
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

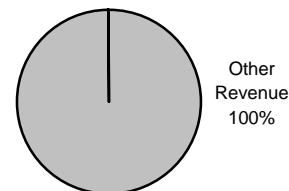
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	2,622,486	9,832,790	4,576,787	568,886
Departmental Revenue	3,909,790	9,089,463	9,613,247	568,886
Revenue Over/(Under) Expense	1,287,304	(743,327)	5,036,460	-
Fixed Assets	1,883,221	5,143,053	245,216	-
Unrestricted Net Assets Available at Year End	20,185		-	

The actual amount in 2004-05 for depreciation expense was vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. However, this did not impact the financial resources of the Solid Waste Management Division (SWMD) because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes. Actual revenues were approximately \$0.5 million greater than budget primarily as a result of additional operating transfers from the SWMD Operations Fund to finance project costs.

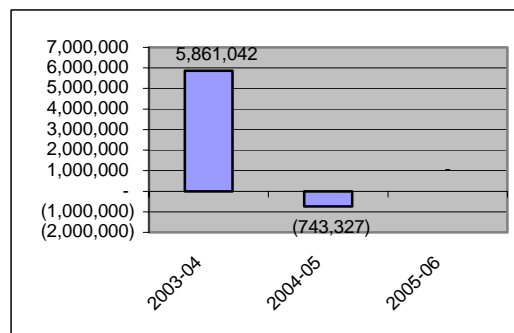
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 REVENUE OVER/(UNDER) TREND CHART



GROUP: Public and Support Services
DEPARTMENT: Public Works - Solid Waste Mgmt
FUND: Groundwater Remediation Fund

BUDGET UNIT: EAL SWM
FUNCTION: Health & Sanitation
ACTIVITY: Sanitation

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
Appropriation					
Services and Supplies	4,270,462	3,966,595	3,966,595	(3,966,595)	-
Total Appropriation	4,270,462	3,966,595	3,966,595	(3,966,595)	-
Depreciation	306,325	5,866,195	5,866,195	(5,297,309)	568,886
Total Requirements	4,576,787	9,832,790	9,832,790	(9,263,904)	568,886
Departmental Revenue					
Use of Money and Prop	25,310	20,000	20,000	(8,000)	12,000
Total Revenue	25,310	20,000	20,000	(8,000)	12,000
Operating Transfers In	9,587,937	9,069,463	9,069,463	(8,512,577)	556,886
Total Financing Sources	9,613,247	9,089,463	9,089,463	(8,520,577)	568,886
Revenue Over/(Under) Exp	5,036,460	(743,327)	(743,327)	743,327	-
Fixed Assets					
Improvement to Land	245,216	5,143,053	5,143,053	(5,143,053)	-
Total Fixed Assets	245,216	5,143,053	5,143,053	(5,143,053)	-

DEPARTMENT: Public Works - Solid Waste Mgmt
FUND: Groundwater Remediation Fund
BUDGET UNIT: EAL SWM

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1. Services and Supplies No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.	-	(3,966,595)	-	3,966,595
2. Depreciation The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. This does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes.	-	(5,297,309)	-	5,297,309
3. Revenue From Use of Money and Property Decrease in interest on average daily bank balance.	-	-	(8,000)	(8,000)
4. Operating Transfers In Fund EAA will provide funding of \$547,886 to cover the deficit due to the reporting of Depreciation [net of revenues] in 2005-06. Due to requirements and restrictions of the CIWMB, Operating Transfers In from Fund EAN - Financial Assurance to fund projects were decreased by (\$9,060,463) in 2004-05. No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified. The net result of these actions is a decrease in Operating Transfers for 2005-06 of (\$8,512,577).	-	-	(8,512,577)	(8,512,577)
Total	-	(9,263,904)	(8,520,577)	743,327

BOARD APPROVED CHANGES IN FIXED ASSETS

Brief Description of Board Approved Changes	Appropriation
1. Improvements to Land No projects nor associated costs can be budgeted in 2005-06 until a funding source can be identified.	(5,143,053)
Total	(5,143,053)

